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**From:**

**Sent:** Thursday, March 31, 2011 11:57:14 AM

**To:**

**Cc:**

**Subject:** RE: statute extension question

The statute extension would be in the name of the withholding agent (the LLC). It would be signed by a person authorized under state law to sign documents on behalf of the state law LLC. This typically would be a manager identified in the operating agreement. If no manager exists because it was an entity that dissolved then we should issue the notice before the statute expires - unless the manager remains in existence for winding up purposes under state law and can continue to sign documents as the manager under state law. State law likely determines who can act for the company for assets that are set aside for contingent liabilities. I have no expertise on Delaware state law on these issues. The two year rule I referenced was for C corporations, not LLC's.

There is no statute of limitations if no Form 1042 was filed.